

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6701

BILL NUMBER: SB 210

NOTE PREPARED: Feb 4, 2004

BILL AMENDED: Feb 3, 2004

SUBJECT: Qualification of Assessing Personnel.

FIRST AUTHOR: Sen. Young R Michael

FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: (Amended) This bill requires the county assessor to perform the duties of a trustee-assessor related to the assessment of real property if the trustee-assessor fails to attain a required assessor-appraiser certification. The bill allows the county fiscal body to adjust appropriations to reflect the change in duties. It prohibits a trustee-assessor who has not attained a "Level II" assessor-appraiser certification from seeking another term until the certification is obtained. It allows a person who fills a vacancy in the office of trustee-appraiser when the remaining length of the term is less than two years to have two years after appointment or selection to obtain a "Level II" certification.

Effective Date: July 1, 2004.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: (Revised) County assessors must perform the duties of a trustee-assessors related to the assessment of real property if the trustee-assessor fails to attain a required assessor-appraiser certification. County assessors must perform township duties until the township assessing official is qualified. In the 1,008 townships in the state, 168 have elected assessors and 840 have trustee-assessors. About 460 townships have staff certified at Level II. The bill prohibits a trustee-assessor who has not attained a "Level II" assessor-appraiser certification from seeking another term until the certification is obtained. It allows a person who fills a vacancy in the office of trustee-appraiser when the remaining length of the term is less than two years to have two years after appointment or selection to obtain a "Level II" certification.

The above provisions could shift expenditures and funding from the township level to the county level. The

county fiscal body can adjust appropriations to reflect the change in duties. The specific impact will vary from unit to unit. Costs for reassessment are paid from the county reassessment fund.

Background Information: Assessors are currently required to maintain either Level I or Level II certification. The DLGF certifies the assessors. Assessing officials must earn 30 hours of education within a 4-year period to be certified as a Level I assessor. Officials must complete 45 hours of education within a 4-year period to be certified as a Level II assessor. The DLGF offers training and certification at no cost to the assessor. Education may also be earned at training offered by approved entities. Participants in the training offered by the DLGF are responsible for travel and associated costs which may be paid by the sponsoring governmental unit.

The next reassessment will begin in 2007 and must be completed by March 1, 2009. This reassessment will be the basis for taxes payable in 2010.

Explanation of Local Revenues:

State Agencies Affected: Department of Local Government Finance.

Local Agencies Affected: Counties and Townships.

Information Sources:

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